

IN THE CLAIMS

Please amend the claims as follows:

Claim 1 (Currently Amended): A semiconductor substrate comprising:  
first and second surfaces; and  
an oxide film apart from said first and second surfaces and extending throughout said semiconductor substrate,  
wherein said oxide film is located at a distance that is closer to said second surface than to said first surface, and  
wherein an epitaxial layer is disposed on said first surface.

Claim 2 (Currently Amended): ~~The semiconductor substrate according to claim 1~~ A semiconductor substrate comprising:  
first and second surfaces; and  
an oxide film apart from said first and second surfaces and extending throughout said semiconductor substrate,

wherein the distance between said oxide film and said second surface corresponds to a thickness on the order of  $10^{-3}$  of a thickness of said semiconductor substrate.

Claim 3 (Original): The semiconductor substrate according to claim 1 wherein said oxide film has a thickness of 400 to 1000 nm.

Claim 4 (Original): The semiconductor substrate according to claim 2 wherein said oxide film has a thickness of 400 to 1000 nm.

Claim 5 (Canceled).

Claim 6 (Original): The semiconductor substrate according to claim 2 further comprising an epitaxial layer disposed on said first surface.

Claim 7 (Canceled).

Claim 8 (Original): The semiconductor substrate according to claim 4 further comprising an epitaxial layer disposed on said first surface.

Claim 9 (Currently Amended): A semiconductor device comprising:  
a semiconductor substrate having first and second surfaces;  
an oxide film apart from said first and second surfaces, and extending throughout said semiconductor substrate;  
an epitaxial layer disposed on said first surface; and  
a semiconductor element disposed in said epitaxial layer,  
wherein said oxide film is located at a distance that is closer to said second surface than to said first surface.

Claim 10 (Original): The semiconductor device according to claim 9 wherein the distance between said oxide film and said second surface corresponds to a thickness on the order of  $10^{-3}$  of a thickness of said semiconductor substrate.

Claim 11 (Original): The semiconductor device according to claim 9 wherein said oxide film has a thickness of 400 to 1000 nm.

Claim 12 (Original): The semiconductor device according to claim 10 wherein said oxide film has a thickness of 400 to 1000 nm.

Claims 13-16 (Canceled).

Claim 17 (Previously Presented): The semiconductor substrate according to claim 1 wherein said semiconductor substrate comprises silicon and contains boron in a concentration of  $1 \times 10^{18}$  to  $1 \times 10^{20} \text{ cm}^{-3}$ .

Claim 18 (Currently Amended): ~~The semiconductor substrate according to claim 1~~ A semiconductor substrate comprising:  
first and second surfaces; and  
an oxide film apart from said first and second surfaces and extending throughout said semiconductor substrate, wherein the distance between said oxide film and said second surface is not less than 200 nm.